

5. Agricultural implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs:
6. Poultry feeds and other animal feeds:
7. School supplies:
8. Cement

d) On Retailer

With gross sales or receipts	Rate of Tax
For the preceding calendar year of:	Per Annum
P400, 000.00 or less	2%
More than P400, 000.00	P8, 000.00
Plus 1% in excess of P 400,000.00	

Provided, that however, that barangays shall have the exclusive power to levy taxes, as provided under Section 152 of the Local Government Code of 1991, on gross sales or receipts of the preceding year in the amount of Thirty Thousand (P30,000.00) Pesos or less.

e) On contractors and other independent contractors, in accordance with following schedule:

With gross receipts for the preceding calendar year in the amount of :	Amount of tax Per Annum
-----	-----
less than P5,000.00	P 27.50
P 5,000.00 or more but less than 10,000.00	61.60
10,000.00 or more but less than 15,000.00	104.50
15,000.00 or more but less than 20,000.00	165.00
20,000.00 or more but less than 30,000.00	275.00
30,000.00 or more but less than 40,000.00	385.00
40,000.00 or more but less than 50,000.00	550.00
50,000.00 or more but less than 75,000.00	880.00
75,000.00 or more but less than 100,000.00	1,320.00
100,000.00 or more but less than 150,000.00	1,980.00
150,000.00 or more but less than 200,000.00	2,640.00
200,000.00 or more but less than 250,000.00	3,630.00
250,000.00 or more but less than 300,000.00	4,620.00
300,000.00 or more but less than 400,000.00	6,160.00
400,000.00 or more but less than 500,000.00	8,250.00
500,000.00 or more but less than 750,000.00	9,250.00
750,000.00 or more but less than 1,000,000.00	10,250.00
1,000,000.00 or more but less than 2,000,000.00	11,500.00
2,000,000.00 or more at a rate of fifty percent of one percent	(50%) (1%)

Should a contractor undertake to furnish the materials and labor in the construction of work, the cost of such materials and labor shall be deducted from his gross receipts for the purpose of determining the tax due from him under the preceding paragraph.

9. On Banks and other financial institution at a rate of fifty (50%) percent of one (1%) percent on the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rental on property and profit from exchange or sale of property insurance premium.
10. On any other business not otherwise subject to the taxes, including but not limited to Day and Night Club, Day Club, Night Club, Cocktail Lounges, Bar, Cabaret, Dancing Hall, Disco Pub, Skating Rink, Bowling, Alley Theater and Cinema house, Real Estate Lessors, shopping Centers, Privately- Owned Public Markets, Lessors of Personal Properties, Cafes, cafeterias, Ice cream and other refreshment parlors, Restaurants, Soda Fountains, Carenderia, Food Caterers, Boarding Houses, Lodging Houses, Hotels, Cottages, Motels, Subdivision Operators, Dealers in real estate and any other business, trade or occupation not otherwise subject to fixed tax, shall be subject to a tax at the rate of two(2%) percent of the gross sales or receipts of the preceding calendar year.

Provided, that in the case of business establishments engaged in the ball milling leaching, smelting, refining and other processes, the rates under Section 1, subsection a) shall supply for that portion of the business which utilizes their own raw materials, otherwise if the business establishments renders service for other persons, it shall subject to the tax rate as Contractor under Section 1 e).

SECTION 2. NEWLY STARTED BUSINESS. In the case of the newly started business falling under the preceding paragraphs of this Article, the tax shall be fixed by the quarter. The initial tax for the quarter in which the business starts to operate shall be three- eight (3/8) of one (1%) percent (or .000375) on the capital investment but in no case shall be less than the minimum provided in each class. However, in the succeeding quarter or quarters, in case the business opens before the last quarter of the year, the tax shall be based on the gross sales for the preceding quarter at one fourth (1/4) of the rate fixed therefore by the pertinent schedule as maybe applicable. In the succeeding year, regardless of when the business started to operate, the tax shall be based on the gross sales for the preceding calendar year, or any fraction thereof, as provided by the same schedule.

In the case where as person operates any of the businesses mentioned in anyone of the preceding paragraphs above together with any of the business for

which fixed taxes are already provided for, the sales or receipts of the latter shall not be included in the sales or receipts of the former for the purpose of computing the taxes due under said paragraph.

SECTION 3. SCHEDULE OF IMPLEMENTATION. In the implementation, levy, computation and/or collection of the tax rates above prescribed, the following schedule shall be followed:

a) Rice and corn (producer, miller, wholesaler and retailer) :

Year 1993	50% of prescribed tax rate
1994	60% of prescribed tax rate
1995	70% of prescribed tax rate
1996	80% of prescribed tax rate
1997	90% of prescribed tax rate
1998	100% of prescribed tax rate

b) For exporters with gross sales or receipts above 2 million :

Year 1993 to 1995	12 1/2% of 1% under section 1.b
1996 to 1997	18 1/2% of 1% under section 1.b
1997	25% of 1% under section 1.b

c) Retailers of essential and non-essential commodities other than rice and corn under section 1.d :

Year 1993	60% of prescribed tax rate
1994	70% of prescribed tax rate
1995	80% of prescribed tax rate
1996	90% of prescribed tax rate
1997	100% of prescribed tax rate

d) Banks and other financial institution :

Year 1993	60% of prescribed tax rate
1994	70% of prescribed tax rate
1995	80% of prescribed tax rate
1996	90% of prescribed tax rate
1997	100% of prescribed tax rate

e) Wholesaler of essential and non-essential commodities with gross sales or receipts above 2 million other than rice and corn :

Year 1993	50% of prescribed tax rate
1994	60% of prescribed tax rate
1995	70% of prescribed tax rate
1996	80% of prescribed tax rate

1997 90% of prescribed tax rate

f) Other businesses, trade or occupation under Article 7, Section 1 (g) :

Year 1993 60% of prescribed tax rate
1994 70% of prescribed tax rate
1995 80% of prescribed tax rate
1996 90% of prescribed tax rate
1997 100% of prescribed tax rate

g) Contractors and other independent contractors under section 1 (e) with gross sales or receipts above 2 million :

Year 1993 60% of 50% of 1%tax rate
1994 70% of 50% of 1%tax rate
1995 80% of 50% of 1%tax rate
1996 90% of 50% of 1%tax rate
1997 100% of 50% of 1%tax rate

ARTICLE 8. – FIXED BUSINESS TAXES ON BUSINESS, TRADE AND OCCUPATION –

SECTION 1. FIXED BUSINESS TAX. There is hereby imposed a fixed business tax, not to exceed two (2%) percent of the gross receipts/sales, on the following businesses:

a) On Peddlers – there is hereby imposed an annual tax on peddlers engaged in the sale of any merchandise or article of commerce within the territorial jurisdiction of the Municipality at the rate fixed as follows :

Annual Tax

1. Peddlers of any article or merchandise carried in trucks, jeeps, delivery panels, cars or any other motor vehicles unless otherwise provided herein
...
2. Peddlers of any article or merchandise carried in a motorized bicycle, vehicles or other than those specified in letter (a) above
.....
3. Peddlers of an article or merchandise carried by cart, caretela or other vehicle drawn by animals

4. Peddlers of any article or merchandise carried on bicycle or pedicab
5. Peddlers of any other article or merchandise carried by person

In addition to the above imposition, a peddler of textiles, jewelry, perfume, and other luxury articles shall pay Five (5.00) Pesos annually.

Exemption – Peddlers who sell only native vegetables, fruits, root crops or food personally carried by them are exempted from this tax.

Place of payment of the Tax – the tax imposed under this sub – paragraph shall be paid to the Municipal Treasurer of the Municipality.

The official receipt evidencing the payment of the tax shall serve as license to peddle in the municipality. The same shall be carried in the person of the peddler and shall be produced whenever demanded by the Municipal Treasurer or any of his deputy treasurers.

b) Cold Storage and Refrigeration Cases :

	Amount of Tax Per Annum -----
As to total average capacity	
Over 50 cu.m.	P 1,000.00
Over 35 but not exceeding 50 cu.m.	750.00
Over 25 but not exceeding 35 cu.m.	500.00
Over 15 but not exceeding 25 cu.m.	250.00
Over 5 but not exceeding 15 cu.m.	100.00
Refrigerating cases with a total with a total storage capacity of 4 but not exceeding 5 cu.m.	10.00
Refrigerating cases with a total with a total storage capacity less than 4 cu.m.	5.00

The term “Cold Storage Capacity” in this Section should be understood to comprise the capacities of the proper cold storage rooms, ice boxes, refrigerating cases, such as “Kelvinators” refrigerators and other similar devices, all taken together in an establishment.

c) Tax on Amusement Devices :	Amount of Tax Per Annum -----
1. Each jukebox machine	P 150.00
2. Each machine or apparatus for visual entertainment, Betamax, VHS, Family computer and other video players	75.00
3. Each apparatus for weighing persons, Fortune telling machine and the like	45.00
4. Each vending machine, and other machines for amusement	120.00
5. Each betamax, VHS, Family Computer and other video tapes for rent	3.00

Provided, that the Municipal Treasurer shall require that a sticker or other markings be attached or made on the device to indicate payment and compliance on this Ordinance and to pay the cost thereof.

- b) On Amusement Places wherein the customers thereof actively participate without making bets or wagers, including but not limited to the following, unless otherwise specified :

	Amount of Tax Per Annum -----
1. Bath houses, swimming pools, beach resorts, and other similar places	P 450.00
2. Steam baths, saunas and other similar establishments/per cubicle	150.00
3. Billiard and pool halls :	
For the first table	75.00
For each additional table	30.00
4. Circuses, carnivals and the like P60.00 per day for the first ten days and P7.50 per day thereafter	
5. Merry-go-round, roller coaster, ferries, swings, shooting galleries and other similar contrivances, P15.00 per day for the first ten days and P5.00 per day thereafter per unit of contrivance.	
6. Boxing Stadium	450.00
7. Boxing Contest – per night	200.00
8. Race track for conducting horse races	3,000.00
9. Jai – alai	5,000.00
10. Cockpits :	
In the poblacion	3,000.00
In the Barangay	1,500.00
Plus:	
Per Ordinary cockfight	10.00

	Per Derby Cockfight	20.00
	Per day, International derby cockfight	4,000.00
	Per cockfight, International Derby	200.00
11.	Golf Link	5,000.00
	1. Mini Golf	2,000.00
12.	Driving Range :	
	1. Those with more than 30 slots	400.00
	2. Those with 21 to 30 slots	320.00
	3. Those with 16 to 20 slots	240.00
	4. Those with 15 slots and less	160.00
c)	Clubs, Voluntary Associations or Organizations, Except fraternal or benevolent:	
	1. Clubs furnishing lodging, food and alcoholic or intoxicating drinks to their members	800.00
	2. Clubs furnishing alcoholic or intoxicating drinks but no food or lodging to the members	600.00
	3. Clubs furnishing food or lodging but not alcoholic or intoxicating drinks to members	400.00
	4. Clubs not furnishing foods or alcoholic or intoxicating drinks to their members	200.00
	5. Clubs or voluntary organizations : - Those admitting even non-members	450.00
d)	Magazines and/or Newspapers Stands :	
	1. First Class	100.00
	Those situated in hotels and restaurants	p.a.
	2. Second Class	50.00
	Those situated in other places	p.a.
e)	taxes on Billboards, signboards, and Advertisements :	
	1. Billboards or signboards for advertisement on business, per square meter or fraction thereof :	
	single phase	15.00
	Double	30.00
	2. Billboard, sign or advertisement for business and profession painted on any buildings and/or structure and otherwise separated or detached there from, per square meter or fraction thereof	13.50
	3. Advertisement by means of placards, per square meter or fraction thereof	13.50
	4. Advertisement for business or profession by means of Slide in movies payable by owner of movie houses	150.00

In addition to tax provided under items (1) to (4), inclusive for the use of electric or neon lights in billboards, per square meter or fraction thereof.

5. Mass display of signs	Amount of Tax Per Quarter or a Fraction thereof -----
From 100 to 250 display signs	P 450.00
From 250 to 500 display signs	675.00
From 501 to 750 display signs	825.00
From 751 to 1,000 display signs	1,050.00
1,001 or more display signs	2,250.00
6. Advertisement by means of vehicle, balloons, kites, etc.	
Per day or fraction thereof	60.00
Per week or fraction thereof	90.00
Per month or fraction thereof	20.00

Exemption – signs, signboards or advertisements displayed at the places where the profession or business advertised is conducted shall be exempted from payment of the taxes imposed under this sub – paragraph.

Time of payment – the tax imposed in this sub – paragraph shall be paid to the municipal Treasurer before the advertisement, sign, signboard or billboard is displayed.

Administrative Provisions – any person desiring to display signs, signboard, billboard or advertisements shall file a written application on the required form and submit the necessary plans and description of advertisement, sign, signboard or billboard to the building official duly appointed by the Secretary by the Department of Public Works and Highways within the Municipality. The permit issued by the building official shall be presented to the Municipal Treasurer who shall collect the tax before the advertisement, sign, signboard is displayed.

**CHAPTER IV – RULES AND REGULATIONS IN THE
ISSUANCE OF MAYOR’S PERMIT**

ARTICLE 9. - RULES AND REGULATIONS IN THE ISSUANCE OF BUSINESS PERMITS BY THE MAYOR AND THE IMPOSING FEES THEREOF. -

SECTION 1. DEFINITION. “Permit or License” is a right or permission granted in accordance with the law by a competent authority to engage in some business or occupation or to engage in some transaction.

All other pertinent definition under Chapter I of this ordinance are hereby adopted and made applicable in this Article.

SECTION 2. IMPOSING OF FEE. It shall be unlawful for person or entity to conduct or engaged in any business, trade or occupation within the territorial jurisdiction of the Municipality for which the permit is required for the proper supervision and enforcement of existing laws and ordinances governing the sanitation, security and welfare of the public and the health of the employees engaged in the business, trade or occupation specified in this ordinance and other ordinances that may hereafter be enacted, without first having secured a permit therefore from the Municipal Mayor and paying the necessary fees to the Municipal Treasurer.

The permit fee is payable for every separate or distinct calling or occupation, or establishment, or place where the business or activity is to be conducted; and one line of calling or occupation or business, trade or activity does not become exempt, it being conducted with some other occupation or calling or business, trade, or activity for which the permit fee has been paid.

SECTION 3. FEE. There shall be paid to the Municipal Treasurer for every permit or license issued by the Municipal Mayor for:

1. Business, trade or occupation, as provided for in Chapter III and other pertinent provisions of this ordinance, with the following schedule, unless otherwise specifically provided :

CLASS -----	CAPITAL -----	PERMIT FEE PER ANNUM -----
A	less than P 1,000.00	P 20.00
B	1,000.00 or more but less than P 3,000.00	30.00
C	3,000.00 or more but less than P 5,000.00	50.00
D	5,000.00 or more but less than P 10,000.00	100.00
E	10,000.00 or more but less than P 20,000.00	150.00
F	20,000.00 or more but less than P 50,000.00	200.00
G	50,000.00 or more but less than P 100,000.00	300.00
H	100,000.00 or more but less than P 200,000.00	400.00
I	200,000.00 or more but less than P 300,000.00	500.00
J	300,000.00 or more but less than P 400,000.00	600.00
K	400,000.00 or more but less than P 500,000.00	700.00
L	500,000.00 or more but less than P 600,000.00	800.00
M	600,000.00 or more but less than P 700,000.00	900.00
N	700,000.00 or more but less than P 800,000.00	1,000.00
O	800,000.00 or more but less than P 900,000.00	1,200.00
P	900,000.00 or more but less than 1,000,000.00	1,500.00
Q	1,000,000.00 or more but less than 2,000,000.00	2,000.00
R	2,000,000.00 or more but less than 3,000,000.00	2,500.00

SECTION 4. CLASSIFICATION. To determine the classification of permits under Section 3 thereof, the applicant shall file a sworn statement stating the amount of capital, as defined in this Ordinance, he has for the business with the office of the Municipal Mayor, furnishing a copy of thereof to the Municipal Treasurer, as of December 31st of the year previous to the filing of the sworn statement.

If the applicant be a partnership or corporation, it shall file with the sworn statement, certified copies of its Partnership or Incorporation as the case maybe and the Certificate of Registration with the Securities and Exchange Commission.

SECTION 5. TIME OF PAYMENT. The fees imposed herein shall be paid to the Municipal Treasurer upon the presentation of the duly approved Mayor's Permit before any occupation or calling is pursued or any business can be lawfully begun, unless otherwise provided, the fees imposed in this Article shall accrue, due and payable in full, within the first twenty (20) days of January its year. Provided, that when the fees have been paid for the whole year and the business activity or occupation is retired or abandoned, no refund of the pay corresponding to the unexpired quarter shall be made.

Provided, further that incase of change of ownership of the business it shall be the duty of the new owner, manager or agent of such business to secure a new permit and pay the corresponding permit fee as though it were a new business.

In case of failure to pay the permit or license fee or renew or surrender the permit, the amount of the fee due shall be increased by a surcharge of twenty-five percent (25%) of the original amount due plus an interest upon the unpaid amount at the rate of two percent (2%) per month from due date until the fee is fully paid.

SECTION 6. ADMINISTRATIVE PROVISIONS

- a) Supervision and Control Over Establishments and Places, etc. The Municipal Mayor has authority to supervise and control all establishments and places, trades or occupation subject to payment of the permit or license fee and shall prescribe rules and regulations as to the mode or manner as to which they shall be conducted in so far as maybe necessary to maintain the peaceful, helpful and sanitary conditions thereof.
- b) Application for Permit. Any person who pursues any occupation or calling or engaged in any businesses, enumerated under this ordinance shall first obtain a Mayor's Permit. For this purpose, a written application in three copies on a prescribed form which shall set the name of the applicant, his nationality, marital status, and address; nature of its organization whether a sole proprietorship, corporation or partnership and kind of permit, date of issue and expiration thereof; and such other information or data as maybe necessary. Provided that all applications for permits for any business, trade or occupation before processing maybe required by the Municipal

Treasurer or his duly authorized representative for the following clearances whenever applicable :

- ❖ Police Clearance
- ❖ Fire Safety and Zoning Clearance
- ❖ Sanitary Permit
- ❖ Medical Certificate
- ❖ Realty Tax Certificate
- ❖ Rentals and Charges for use of Municipal properties clearance
- ❖ Barangay Clearance in all kinds of business

PROVIDED that all private companies doing business in this municipality, before hiring laborers of any nature, must require said laborers to first acquire a Mayor's and Police's clearance from the proper office of this municipality.

- c) Renewal. The permit issued shall be renewed every year within the first twenty (20) days of January, upon payment of the corresponding fees prescribed under this Article. However, application form of Mayor's Permit maybe secured from and submitted to the Municipal Mayor not later than January twentieth of each year.
- d) Posting of Permit. Every permittee shall keep his permit posted at all times in his place of business or office in conspicuous place or if he has no fixed place of business or office, he shall keep the permit in his person. The permit shall immediately be produced upon demand by the Municipal Mayor, the Municipal Treasurer or their duly authorized representatives.
- e) Expiration. Except as otherwise provided, all permits issued by the Mayor after payment of the corresponding fees, shall be for a period of not more than one (1) year and shall expire on the last day of the year which it was issued. Also, every permit shall cease to be valid upon revocation or surrender thereof.
- f) Surrender. Every person holding a permit shall surrender the same to the office of the Municipal Mayor and notify the Office of the Municipal Treasurer upon its revocation, or upon retirement or closure of the business for which the permit was issued.